



16076 U.S. PTO

MacPherson Kwok Chen & Heid LLP

1762 Technology Drive, Suite 226 *2402 Michelson Drive, Suite 210*
San Jose, CA 95110 *Irvine, CA 92612*
Tel. (408) 392-9250 *Tel. (949) 752-7040*
Fax (408) 392-9262 *Fax (949) 752-7049*

Email: mailbox@ macpherson-kwok.com

www.macpherson-kwok.com

Atty. Docket No.: M-15327 US

February 4, 2004

Mail Stop Patent Application
Commissioner For Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Enclosed herewith for filing is a patent application, as follows:

Inventor(s): Chia-Shun Hsiao; Chunghieh Huang; Jin-Ho Kim; Kuei-Chang Tsai; Barbara Haselden; and Daniel C. Wang

Title: Use of Multiple Etching Steps to Reduce Lateral Etch Undercut

X Return Receipt Postcard
X This Transmittal Letter (in duplicate)
12 page(s) Specification (not including claims)
3 page(s) Claims
1 page Abstract
15 Sheet(s) of Drawings
3 page(s) Declaration For Patent Application and Power of Attorney
1 page Recordation Form Cover Sheet (in duplicate)
4 page Assignment
2 page Information Disclosure Statement under 37 CFR 1.97(b) (in c
1 pages Form PTO-1449
X Copies of 3 Cited References

CLAIMS AS FILED

Please make the following charges to Deposit Account No. 50-2257:

Total fee for filing the patent application in the amount of \$ 770.00
 The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. 50-2257.

EXPRESS MAIL LABEL NO:

EV 302 216 728 US

Respectfully submitted,

Michael Shanks

Michael Shenker
Attorney for Applicants
Reg. No. 34,250